

DISTRICT REVENUE

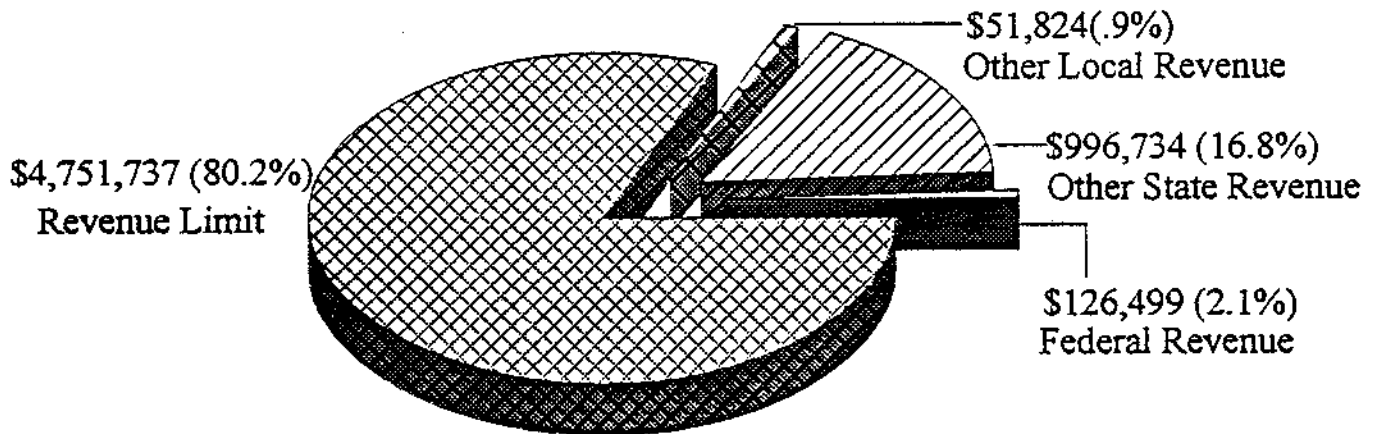
WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

- ✓ Revenue Limit (State Aid and Local Taxes)
- ✓ Other State Revenue
- ✓ Other Local Revenue
- ✓ Federal Revenue

Details of each category shown above are reflected on pages 9 and 10.

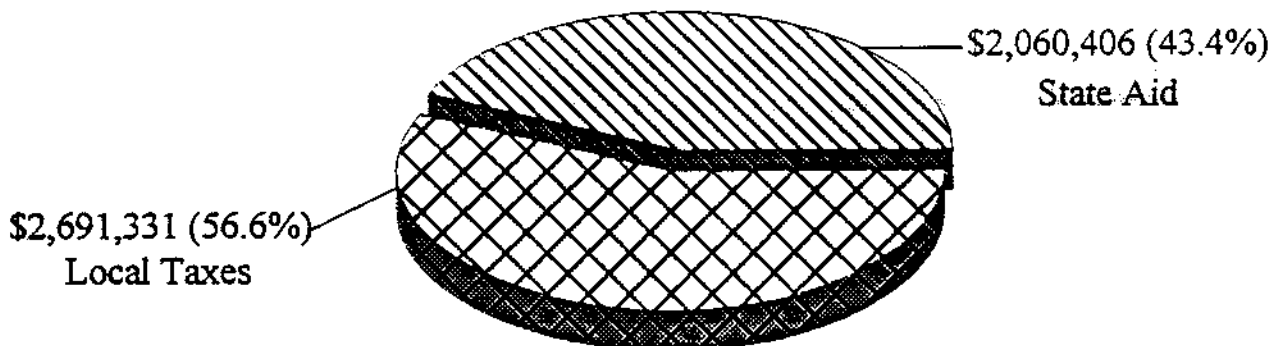
1996/97 MAJOR SOURCES OF INCOME



TOTAL INCOME \$5,926,794

The single largest source of income is local taxes. The Revenue Limit calculation uses District average daily attendance (ADA) multiplied by a revenue limit amount as defined for each District, and adjusted annually by State cost of living allowance (unfunded COLA). Placer Hills' Deficit Revenue Limit per ADA is \$3,171, which is slightly below the elementary school district statewide average of \$3,600.

1996/97 REVENUE LIMIT COMPONENTS



DISTRICT EXPENDITURES

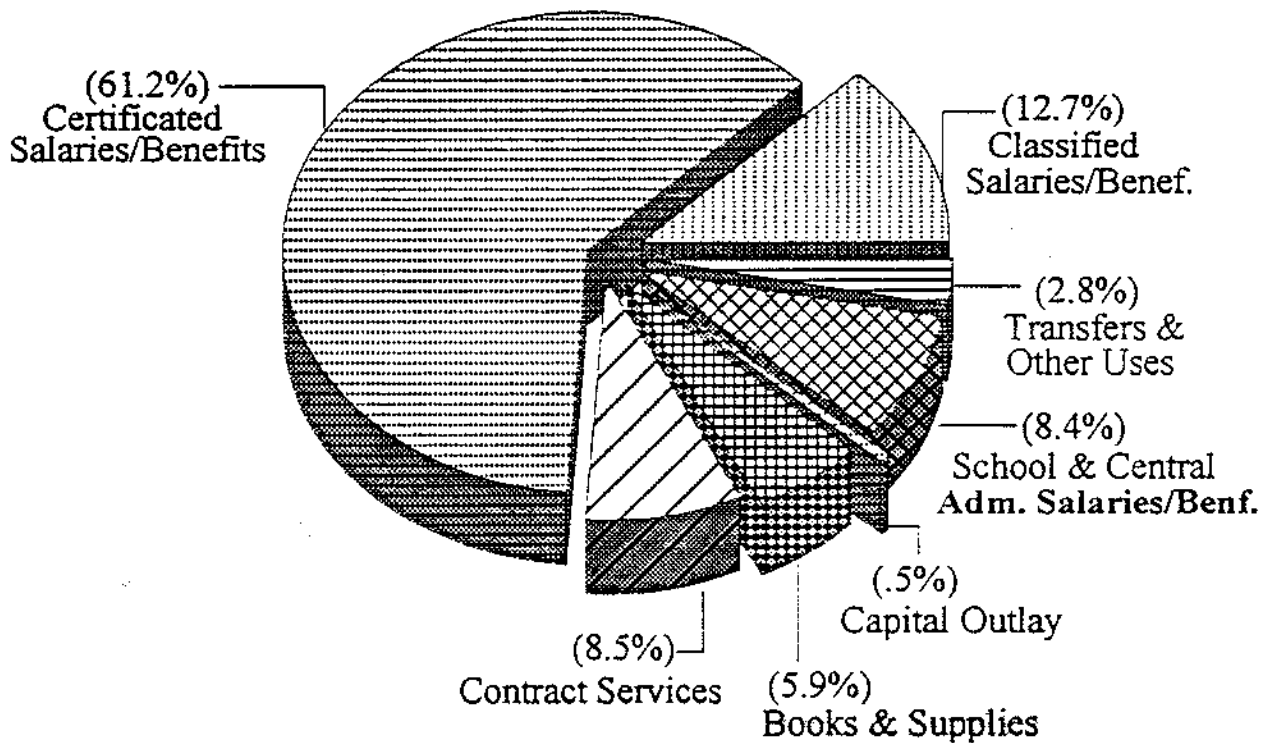
HOW ARE FUNDS ALLOCATED TO SUPPORT EDUCATION?

The vast majority of District money goes immediately into direct services for children, as can be seen by the chart below, and overall administration costs reflect only 8% of the total budget.

Expenditures of the District fall into the following categories:

- ✓ Certificated Salaries/Benefits (teachers, nurses, counselors, etc.)
- ✓ Classified Salaries/Benefits (aides, bus drivers, custodians, secretaries, etc.)
- ✓ School & Central Administrative & Supervisory Salaries/Benefits
- ✓ Supplies
- ✓ Contract Services (utilities, maintenance contracts, etc.)
- ✓ Capital Outlay (equipment, buildings, etc.)

MAJOR CATEGORIES OF EXPENDITURE



TOTAL EXPENDITURES \$6,122,936

DISTRICT EXPENDITURES

BY TYPE OF EXPENSE

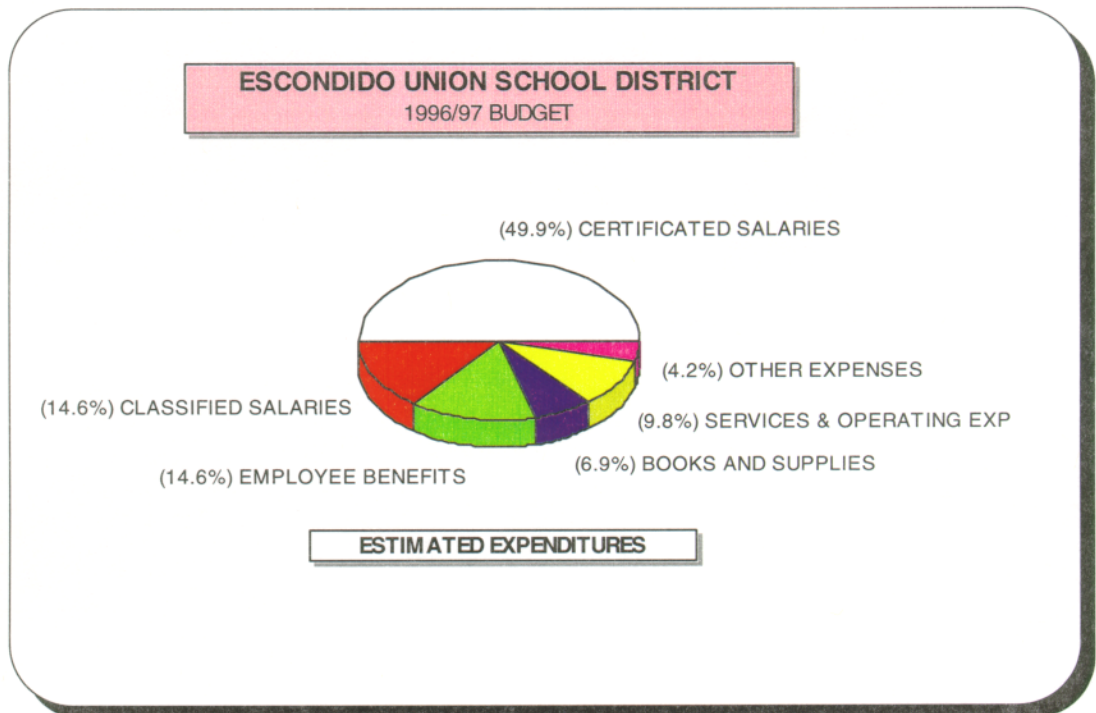
HOW IS THE MONEY ALLOCATED ?

The majority of the District money goes directly into services for the children, as can be seen by the following chart.

Expenditures are composed of five major and five minor categories. The five major ones are as follows:

- Certificated Salaries (Employees certified to teach)
- Classified Salaries (Non-Teacher employees)
- Employee Benefits (Health Insurance, Social Security, Unemployment Insurance, etc)
- Books and Supplies (State Textbooks, Instructional/Office supplies, Maint/Cust supplies)
- Services and Other Operating Expenses (Insurance, Utilities, other Contracted Services)

* Other Expenses (Capital Outlay, Other Outgo, Direct Support/Indirect Costs, Transfers out, and Debt Service).



DISTRICT EXPENDITURES

BY PROGRAMS

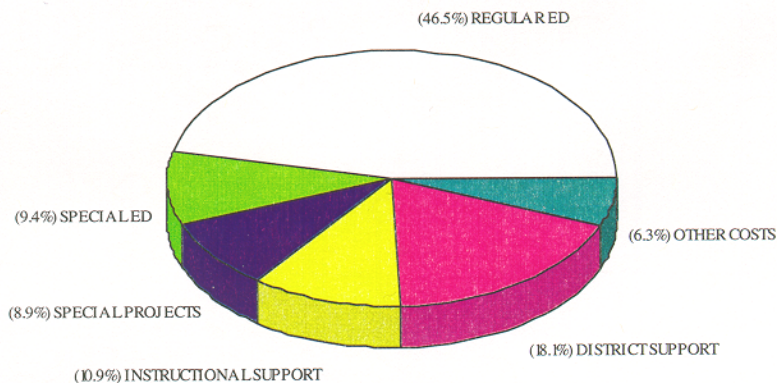
WHERE DOES THE MONEY GO?

The majority of the District money goes into Regular Education as can be seen by the following chart.

There are six major programs which vie for a share of the fund. These six are as follows:

- Regular Education (Regular K-8, Gate, Opportunity)
- Special Education (Special Day Classes, Resource Specialist, etc)
- Special Projects (Title I, EIA, Ed Tech, Mentor, etc)
- Instructional Support (School Libraries, Pupil Services, Instructional Services)
- District Support (District Administration, Maintenance, School Board, etc)
- Other costs (Community Services/Interagency Contracts)

ESCONDIDO UNION SCHOOL DISTRICT
1996-97



ESTIMATED EXPENSE BY PROGRAM

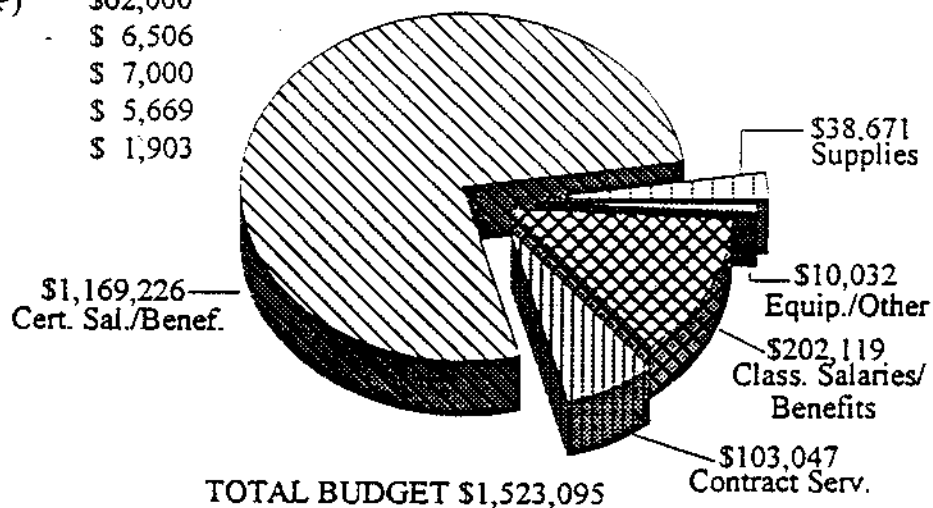
WEIMAR HILLS SCHOOL	CALENDAR TRADITIONAL
Projected 1996/97 Enrollment: (May vary from actual school enrollment)	526 regular ed 13 special ed
STAFF	FTE/HOURS
Classroom Teachers	19.5 FTE
Principal	1.0 FTE
Vice Principal	1.0 FTE
Nurse	.2 FTE
Psychologist	.3 FTE
Resource Teachers	1.0 FTE
Special Ed Speech	.3 FTE
Instructional Aides	9 aides working various schedules for a total of 33.4 hours of instruction per day.
Computer Lab Aide	1 working 6 hrs. per day
Library Media Assistant	1 working 7 hrs. per day
School Secretary	1 working 8 hrs. per day
Attendance Secretary	1 working 8 hrs. per day
Custodian	2 working 8 hrs. per day

Funds Allocated to the School:

Regular Education Supplies & Equipment \$81,540

Other Restricted Funds (Includes unspent funds carried over from prior year as applicable)

School Improvement Program (SIP)	\$62,000
Title VI Program	\$ 6,506
E.I.A.	\$ 7,000
Mentor	\$ 5,669
GATE	\$ 1,903



DISTRICT RESERVES

HOW MUCH MONEY IS LEFT OVER AT THE END OF THE YEAR? WHY CAN'T WE SPEND IT?

The "Total Budget" includes the beginning balance and all anticipated income for the year. The "Ending Balance" is the resource that remains after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District's "reserves". Reserves are broken down into two basic parts:

RESTRICTED FUNDS:

State Mandated "Reserve For Contingencies" (equal to 3% of the District's budgeted expenditures)

Stores Reserve (cash value of the warehouse inventory)

Revolving Cash (money set aside in a separate bank account for small emergency needs such as reimbursement to employees for classroom or office supplies)

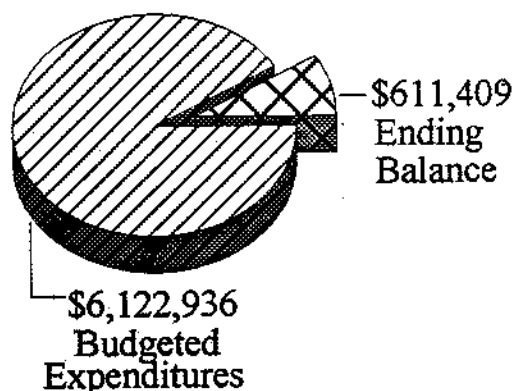
Other Reserves As Designated by the Governing Board (funds set aside by the Governing Board for a specific purpose)

UNRESTRICTED FUNDS:

Unappropriated Fund Balance (remaining reserve funds not designated for a specific purpose)

The charts below show the total budget amount, which is comprised of budgeted expenditures and ending balance ("reserve"), and the components of the ending balance (described above).

TOTAL BUDGET: \$6,734,345



Components of Above Ending Balance:	96/97 Est. Balance
Revolving Cash Stores	
Revolving Cash	\$ 2,700
Stores	20,000
State Req. Economic Unknowns 3%	183,688
Routine Restricted Maint. Acct. 2%	122,459
Reserve for Decline in ADA	155,000
Reserve for Unused Year Round Grant	38,250
Reserve for Golden Handshake	22,768
Reserve for Unapproved OPSC C/O's	65,000
UNDESIGNATED	<u>1,544</u>
	\$611,409

The total ending balance of \$611,409 is an estimated amount based on estimated 1995/96 income and expenditure figures, which were not known at the time the 1995/96 Budget was adopted in June 1996.



MENTOR TEACHERS PROGRAM

AREA #413

Cabinet Officer: Sandra Carsten

PROGRAM DESCRIPTION

The Mentor Teacher Program provides multiple benefits to Fresno Unified School District. The primary function of the mentor teacher is to assist and guide new teachers. Mentors in Fresno Unified are assigned mentees (new teachers) to whom they provide intensive assistance. Mentors also assist experienced teachers, provide staff development both at site and District level, and develop special curriculum. Subject area coordinators depend on mentor teachers for inservice and curriculum development. Mentors are also assigned to division offices to assist with curriculum implementation. Mentor teachers facilitate grade level and subject area network sharing meetings throughout the District, and plan and present a spring conference for teachers.

The Mentor Teacher Program, by virtue of state legislation, provides for exemplary teachers to be selected, recognized publicly, and awarded an annual stipend of \$4,000. The program provides release time, substitutes, access to special resources including travel, training materials, and inservice.

Selection costs are included in the proposed budget. Fresno Unified School District mentor allocation conservatively projects 170 mentor teachers based on a percentage of the CBEDS count from the previous fiscal year.

BUDGET HIGHLIGHTS

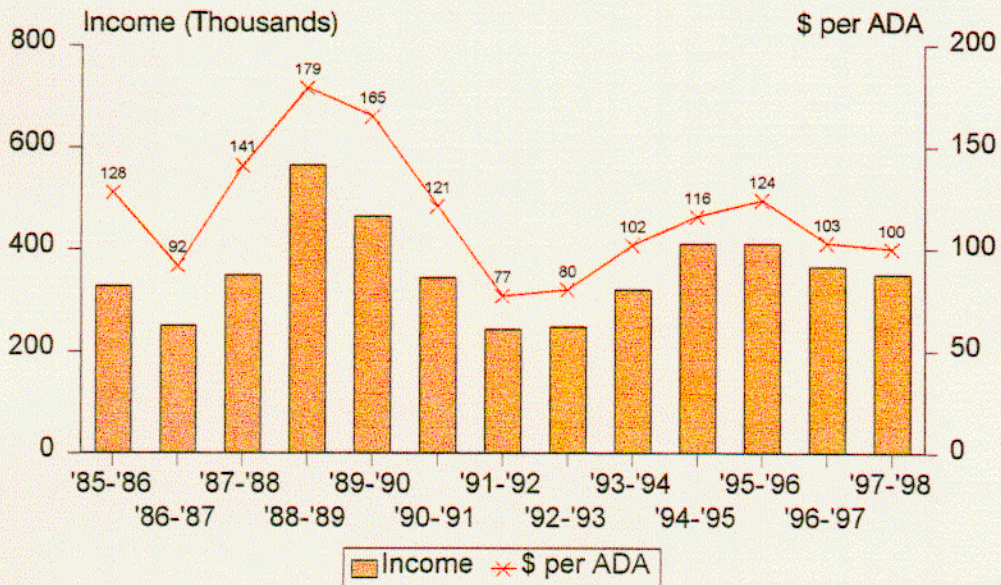
- The funding levels of the Mentor Teacher Program are unknown for 1997/98. Therefore, it is difficult to project program implications. A conservative funding estimate was made based on: (1) Five percent of the 1996 CBEDS count, 170 mentors, and (2) \$6,016 per mentor teacher (1996/97), $170 \text{ mentors} \times \$6,016 = \$1,022,720$.
 - Of the total allocation, \$4,413 is awarded to the mentor and \$1,603 per mentor allocated to the District to provide program training, selection, personnel, and coordination costs.
 - The District may use no more than 10% of the allocation for program administration (personnel, selection and indirect).
 - The 1997/98 proposed budget figure of \$1,220,720 does not reflect carryover. A substantial carryover does exist, due to the proposed one year moratorium of the Mentor Program in 1991/92, which was subsequently reversed by the state. However, no selection process took place which has resulted in a certain number of deficit mentor positions that must be carried forward each year, so that the program can continue even if the state elected to discontinue the Mentor Teacher Program. The budget will be adjusted in the fall when actual amounts are known.
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CALIFORNIA STATE LOTTERY

Since its inception in 1985 the California State Lottery has provided significant supplemental funding to school districts in California. For every Lottery dollar collected, the state allocates 34 cents to public schools. In the first year of the Lottery, 1985-86, school districts received \$128.37 per student in Lottery funding (\$327,267 for Los Altos School District). In 1996-97 schools expect to

receive \$103 per student, which will garner \$365,272 for the district. Lottery revenues for 1997-98 are estimated at \$100 per student (\$350,700 for the district). This represents a decline of \$79 per student from the high year of 1988-89 when \$179 per student was collected. Lottery funds, while significant, represent only 2% of the district's income.

CALIFORNIA STATE LOTTERY Annual Income and Per ADA Allocation



REVENUE LIMIT SUMMARY

	1994-95	1995-96	1996-97
BASE REVENUE LIMIT			
Average Daily Attendance	28,660	29,182	29,361
1. Base Revenue Limit Per ADA	\$ 3,362.39	\$ 3,472.39	\$ 3,620.61
2. Inflation Increase	110.00	96.00	117.00
3. Equalization Aid	0	52.22	29.00
4. Total Base Revenue Limit Per ADA	3,472.39	3,620.61	3,766.61
5. Deficit Factor	.1101	.1012	.00967
6. Deficited Total Base Revenue Limit Per ADA	\$ 3,090.08	\$ 3,254.20	\$ 3,391.19
TOTAL REVENUE LIMIT			
1. Base Revenue Limit	\$ 84,950,054	\$ 89,446,334	\$ 95,125,844
2. Inflation Increase	2,779,167	2,472,922	3,073,991
3. Equalization Aid	0	1,345,167	761,929
4. Growth ADA	831,232	1,698,692	607,023
5. Unemployment Insurance	252,968	150,329	150,329
6. Supplemental Grants	1,260,045	0	0
7. Summer School Core	502,259	534,574	535,484
8. Mandated Summer School	233,459	201,373	201,715
9. County Special Ed Taxes	468,146	565,079	565,079
10. PERS Reduction Transfer	1,425,656	1,176,264	1,176,264
REVENUE LIMIT	\$ 92,702,986	\$ 97,590,734	\$ 102,197,658
Less:			
11. Revenue Limit Transfers to Special Education	\$ 2,434,603	\$ 2,901,606	\$ 2,890,668
12. Prior Year Adjustments	158,987	0	0
13. PERS Reduction	1,425,656	1,176,264	1,176,264
TOTAL REDUCTIONS	\$ 4,019,246	\$ 4,079,276	\$ 4,066,932
TOTAL UNRESTRICTED REVENUE LIMIT	\$ 88,683,740	\$ 93,512,864	\$ 98,130,726

PROGRAM NUMBER & TITLE	PROGRAM MANAGER	BUDGET MANAGER	GRADE LEVEL
012201 Gifted and Talented Education	Regina Worthy	Maria Santos	3 - 12

EXPENDITURES	ACTUAL 1994-1995	ACTUAL 1995-1996	REVISED BUDGET 1996-1997	RECOMMENDED BUDGET 1997-1998	INCREASE (DECREASE) AMOUNT	%
Certificated Salaries	100,721	107,689	108,058	108,635	577	0.5
Certificated Hourly	86,420	91,028	173,446	173,446	0	0.0
Classified Salaries	52,296	31,129	39,497	45,720	6,223	15.7
Classified Hourly	0	0	3,300	3,300	0	0.0
Employee Benefits (Allocated)	32,745	27,225	35,000	35,000	0	0.0
Supplies & Materials	54,224	102,427	120,642	120,642	0	0.0
Contractual & Other Services	15,418	8,309	23,500	23,500	0	0.0
Equipment	4,072	5,145	25,000	25,000	0	0.0
All Others	10,962	10,548	0	0	0	*** *
TOTAL EXPENDITURES	356,858	383,500	528,443	535,243	6,800	1.2
FULL-TIME EQUIVALENT POSITIONS						
Certificated Administrators	-	-	1.0	1.0	0.0	0.0
Teachers and Other Certificated	-	-	1.0	1.0	0.0	0.0
Classified	-	-	1.8	1.8	0.0	0.0
TOTAL FTEs			3.8	3.8	0.0	0.0

FY 1997-1998 DESCRIPTION OF PROGRAM:

The Gifted and Talented Education (GATE) Program is a categorical aid program serving 3-12 grade students identified in the categories of Intellectual Ability, High Achievement, Specific Academic, Special Education/GATE, Bilingual/GATE and in Creative Performance/Production. The program exists to provide unique opportunities to students to enhance achievement commensurate with their ability. GATE students participate in a variety of program/service options to meet diverse needs, including special day and cluster classes; enrichment in the regular classroom; honor and advanced placement; and other advanced classes as well as post-secondary opportunities. The program operates under State and District guidelines. In the spirit of District Goals 1, 2, 4, and 6, GATE components address curriculum and professional development, parent and community involvement, identification of students in a variety of categories, program administration, and instruction tailored to the strengths, needs and interests of the District's gifted and talented students.

FY 1997-1998 DESCRIPTION OF PROGRAM COST:

This budget includes a 1.0 FTE Program Administrator position, a 1.0 FTE Resource Teacher position, and 1.8 FTE clerical positions. The budget also includes \$173,446 for certificated extended service and substitute salaries, \$3,300 for temporary classified service, \$120,642 for instructional and office supplies, \$11,000 for contractual services, \$7,000 for travel expenses, \$4,000 for rental/lease of equipment, \$1,500 for repair of equipment, and \$25,000 for equipment.